

Chapter ILHR 110

REPORTS AND CONTRIBUTIONS

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Note: Chapter Ind-UC 110 was renumbered to be chapter ILHR 110 under s. 13.93 (2m) (b) 1 and 2, Register, August, 1987, No. 380; Chapter ILHR 110 was revised under s. 13.93 (2m) (b) 5, Stats., Register, November, 1989, No. 407.

**ILHR 110.01 Applicable reporting period.** Each employer subject to payment of contributions shall file a contribution report and pay contributions to the department for each calendar quarter. Each government unit, and each nonprofit organization which has elected reimbursement financing, shall file employment and wage reports with the department for each calendar quarter.

History: 1-2-56; r. and recr. Register, September, 1968, No. 153, eff. 10-1-68; am. Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 110.03 Due-date of reports and payments.** (1) Each employment and wage report or contribution report and payment shall be due at the close of the month next following the end of each calendar quarter, except as hereinafter provided.

(2) If an employing unit becomes newly subject to ch. 108, Stats., as of the beginning of a calendar year, pursuant to s. 108.02 (4) (b) (c) or (d), Stats., the due-date for the employment and wage reports or contribution reports and payments shall be.

(a) For calendar quarters ended before the earliest date on which employment required the coverage, 60 days from such earliest date.

(b) For the calendar quarter which includes the earliest date on which employment required the coverage, 60 days from such earliest date or the close of the month next following the end of such quarter, whichever is later.

(c) But in no case shall such due-date be later than January 31 of the next following year.

(3) If an employer is or has been delinquent in making by the assigned due-date any contribution report or payment to the department required of the employer under ch. 108, Stats., or ch. ILHR 110, the contribution report and payments shall, upon request of the department, be due at the close of the month next following the end of each calendar month.

History: 1-2-56; r. and recr. Register, September, 1968, No. 153, eff. 10-1-68; am. (1) and (2), cr. (3), Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 110.04 Delinquent reports.** (1) Each report form shall, when mailed to the employer, bear a clear statement of the applicable due-date and such statement shall constitute notice to the employer of such due-date.

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(2) Any required report or payment is "delinquent", within the meaning of s. 108.22 (1), Stats., unless it is filed with (received by) the department of industry, labor and human relations not later than its due-date.

History: Cr. Register, September, 1968, No. 153, eff. 10-1-68; am. Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 110.05 Reporting payroll and computing contributions.** (1) **TOTAL WISCONSIN PAYROLL.** Each employer's employment and wage or contribution report shall include under "total Wisconsin payroll" all items whatsoever regularly handled by the employer as payroll items. Such report shall include every item required to be treated as "wages" pursuant to s. 108.02 (6), Stats., even though such items may not be treated as payroll items by the employer. Moreover, all wages paid by the employer to persons employed partly outside Wisconsin shall be included by the employer or the "total Wisconsin payroll". Such wages shall also be included in the employer's "defined payroll" unless such wages are not paid with respect to "employment" under s. 108.02 (5) (b), (c), (dm) or (dn), Stats.

(2) **VALUE OF ROOM OR MEALS.** In determining an employee's wages from any employing unit under ch. 108, Stats., any lodging or meals furnished as part of the employee's pay shall, unless a different specific showing is made, be valued as follows:

(a) Lodging—\$15.05 per week or \$2.15 per day; and

(b) Meals—\$22.55 per week or \$1.05 per meal.

(4) **SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLANS.** As to the treatment, for contribution purposes under ch. 108, Stats., of the various plans for supplemental unemployment benefits (herein called "S.U.B."), employer contributions to finance such a plan:

(a) Shall not be treated as "wages" if the employer's contributions under the given S.U.B. plan are credited to a fund (rather than to individual employee accounts) from which S.U.B. may be paid to any employee eligible therefor under such plan, and that such contributions are not treated as wages for federal unemployment tax purposes.

(b) Shall be treated as "wages" if the employers' contributions under the given S.U.B. plan are definitely credited to individual employee accounts, and are treated as "wages" for federal unemployment tax purposes.

(c) Shall not be treated as "wages" if the given S.U.B. plan is part of an employer profit-sharing plan, if and while the employer's payments thereto are not treated as "wages" for federal unemployment tax purposes.

(5) **EMPLOYEE BENEFIT PLANS.** There will not be treated as "wages" (and need not be reported as "payroll") the amount of any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for employees generally, or for a class or classes of employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of retirement, or sickness or accident disability or expenses in connection therewith, or death; provided such payment is not included as "wages" under the federal unemployment tax act.

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(6) **DISCOUNTS.** There will not be treated as "wages" (and need not be reported as "payroll") the value of any special discount or markdown (from the retail market price) allowed by an employer to the employes on goods or services purchased from or supplied by the employer for their own use:

(a) Where such purchase or use involves personal equipment used and necessary on the job; or

(b) Where such purchase or use is optional with the employes and does not constitute regular or systematic remuneration to them for their services rendered to the employer.

(7) **CLAIMING EXCLUSIONS.** In claiming exclusions from the "total Wisconsin payroll" thus reported for any given period the employer shall identify each exclusion claimed, pursuant to the statutory provision or department rule claimed to be relevant in such case, and shall in support of any such exclusion submit such supporting evidence as the employment security division may from time to time request.

(8) **ALLOCATION OF PAYROLL.** (a) *For current reports.* The payroll assignable to each contribution period shall be determined according to the customary accounting practice of the employer, provided that such practice is in conformity with good accounting principles, is consistently followed, and reasonably reflects for such period the correct cost of labor, salaries, and other remuneration. But every employer shall report the payroll as of each "computation date" in accordance with pars. (b) and (c).

(b) *As of the "computation date".* For the purpose of determining under ch. 108, Stats., each employer's "reserve percentage", as of the computation date" applicable under s. 108.02 (11m), Stats., and the contribution rate correspondingly payable by the employer based on the status of the employer's account as of such computation date, the commission hereby prescribes, in accordance with s. 108.02 (8), Stats., that an employer's "payroll" for the year ending on a "computation date" means the wages paid in such year for "employment". Each employer shall report the payroll accordingly, by making the proper cut-off on a "paid" basis as of the "computation date".

(c) *When paid.* Wages shall be treated as "paid" only when actually or "constructively" paid.

(9) **REPORTING "TIPS" FOR CONTRIBUTION PURPOSES.** "Tips" are considered "wages" when taken into account by the employer in determining the employe's compensation under Wisconsin's minimum wage law, or when paid by the customer as an arbitrary service charge set by the employer, or when pooled and distributed to the employes by the employer.

History: 1-2-56; cr. (2) and (4) Register, September, 1957, No. 21 eff. 10-1-57; am. (2) (a) and (b) and r. (2) (c), Register, October, 1960, No. 58, eff. 11-1-60; am. (2) (a) and (b), Register, October, 1963, No. 94, eff. 11-1-63; r. and recr. (2), Register, January, 1967, No. 133, eff. 2-1-67; am. (1), (2) (a) and (b), (4) (a), (b) and (c), and (7), Register, September, 1968, No. 153, eff. 10-1-68; am. (2), Register, September, 1970, No. 177, eff. 10-1-70; am. (1) and (2), cr. (9), Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 110.07 Reports and remittances.** (1) **REQUIRED REPORTS.** Each employer shall, regardless of whether any contributions or reimbursements in lieu of contributions may be currently payable by the employer,

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report the payroll and employment on the reports (forms UC-101 or UC-101N) supplied to the employer by the employment security division. The employer shall complete all applicable items of the report, including exclusions over \$4,200, other statutory exclusions and monthly data on the number of employees.

(2) **REMITTANCES.** Contributions shall be remitted with the employer's contribution report, and shall be in the form of a check, draft or money order payable to the department of industry, labor and human relations.

History: 1-2-56; am. Register, September, 1968, No. 153, eff. 10-1-68 am. (1), Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 110.08 Voluntary contributions.** For the purpose of the 1.3% additional contribution assessment under s. 108.18 (2), Stats., a voluntary contribution made by the employer after June shall not cancel the overdraft (a negative reserve percentage) in the employer's account as of the June 30 computation date.

History: Cr. Register, January, 1975, No. 229, eff. 2-1-75.